

GUIDELINES FOR STATE REIMBURSEMENT REQUESTS

Statutes provide that counties are entitled to reimbursement of up to 60%, (currently at 50%) of all approved costs from the State, up to the current maximum rate per parcel and that counties will receive a minimum of \$3.00 per parcel for up to the first 20,000 parcels.

Parcel counts must be certified by the Tax Commission. An email is sent to the Assessor, County Clerks and County Auditors when parcel counts are updated. **Currently the certified count is located on the State Tax Commission website, the link is: <http://stc.mo.gov> or www.stc.mo.gov**

Section 137.750.3, RSMo: Requests for reimbursement of assessment costs must be made quarterly **no later than the thirtieth day of the month immediately following the quarter for which such state funds are sought.**

The reimbursement request form should be completed by the Accounting Officer/County Clerk, and must be signed by the Assessor, the Accounting Officer/County Clerk, Presiding Commissioner of the County Commission or County Executive Officer, and the Clerk of the County Commission. **Lack of any signatures or official county seal will result in the request being returned to the county.**

All costs submitted for state reimbursement must be incurred for the purpose of assessment and equalization during the specific time period of the Assessor's approved maintenance plan. **Non-reimbursable expenses will be deducted from the request.**

Reimbursements are paid on the state's fiscal year basis. The state's fiscal year begins July 1 and ends June 30. **Consider within which state fiscal quarter you will be filing the request.**

Timeframe of Expenditures	Fiscal Quarter	County's Calendar Quarter*	Due Date
January 1 – March 31	Fourth	First	April 30
April 1 - June 30	First	Second	July 30
July 1 – September 30	Second	Third	October 30
October 1 – December 31	Third	Fourth	January 30

*Class 1 County on Fiscal Year

NON-REIMBURSABLE and SPECIFIC APPROVAL EXPENSES

Section 137.750.4, RSMo: (Emphasis added)

1. The following costs and expenses **shall not** qualify for state reimbursement or reimbursement from tax moneys withheld from political subdivisions:
 - a. **Premiums for property and casualty insurance and liability insurance;**
 - b. Depreciation, interest, building and ground maintenance, fuel and utility costs, and other indirect expenses which can be classified as the overhead expenses of the assessor's office;
 - c. Purchases of motor vehicles.
2. Costs and expenses which shall qualify for state reimbursement, but **only** if identified in the county maintenance plan and subsequently **specifically approved by the State Tax Commission** shall include:
 - a. Salaries and benefits of data processing and legal personnel not directly employed by the assessor;
 - b. Costs and expenses for computer software, hardware and maintenance (this includes monitors, scanners, printers, etc.);
 - c. Costs and expenses of any additional office space made necessary in order to carry out the county's maintenance plan;
 - d. Costs of leased equipment;
 - e. Costs of aerial photography.

DOCUMENTATION of EXPENDITURES

All expenditures, except for salaries and mileage must be documented by attaching copies of the appropriate invoice or receipt.

Do not include copies of checks, County Commission vouchers, purchase orders, or statements. Only copies of paid invoices or receipts are to be submitted.

The invoices or receipts for the quarter must be grouped according to line item on the reimbursement request. Do not group by month.

An adding machine tape, reflecting the total amount of each line item, is to be attached to the invoice copies for each line item.

Highlight the appropriate cost(s) on the invoices and submit documentation in the same order as the adding machine tape.

Tapes should have one entry for each expense. Do not include subtotal tapes or double sided copies of invoices.

If using a detailed computer printout rather than invoices:

Each item listed on the printout should be highlighted and labeled with the corresponding line item number (not the county's account number).

If the printout does not total line items by quarter, a machine tape total must be submitted for each line item. The order of the items on the tape totals should correspond with the order of the printout.

Items requiring Specific Approval from the Tax Commission, such as all computer related items, **must have invoice copies provided, even if costs are listed on the printout.** Invoice copies should be grouped and labeled with appropriate line item number.

PREPARATION of the REQUEST

Verify that the most current version of the reimbursement request form, MO 869-1319 (06-06) is being utilized. The form is available on the STC website, or call 573-751-1735. The quarterly reimbursement (Qtrly_ReimbV2.xls) can be found at:

<http://stc.mo.gov/assessor/generalforms>

Required data entry cells on the form are color-coded. **Utilizing the TAB key allows you to maneuver through just the cells which require data entry.**

The date format when entering the time frame of the calendar quarter must be one of the following; 1/01/15, 1/01/2015, or January 1, 2015. **Using any other format, (i.e. Jan/01/15 or January 1/2015) will result in an improper statement in the Certification section of the form.**

The form will automatically calculate upon required information being entered.

COST SECTION

Enter in the "Amount" column the costs and expenses as set out in the plan approved by the State Tax Commission of Missouri. Before starting to organize the assessor's expenses, talk to the assessor to confirm the software vendor; the individual or company paid for completing the mapping; and if the mapping is completed manually or is it GIS.

Examples of costs are provided for each line number. Please understand the examples listed are not inclusive of every expense a county could encounter.

Line A: Enter the number 1 and Assessor's salary.

Line B: Enter the number of employees and the salary total.

Line C: **"Other"** salaries of other personnel whose time is partly allocated to assessment duties.

Enter number of persons who are not part of Assessor's staff who have allocated time for assessment work. (i.e. data processing personnel, etc.) Enter the apportioned salary total.

Line D: "Employee Fringe Benefits" Enter the portion paid by County for all employee fringe benefits. This normally includes, but is not limited to the county's portion of Social Security, Medicare, Laggers, or other retirement plan paid all or partially by the County, Unemployment Insurance, Workmen Compensation, Dental Insurance, Health Insurance, etc.

- 1a. Office Expenses: Supplies, Forms, Manuals --** Film, magnets, vehicle signs, Farm Equipment Guide, Batteries, Door Hangers, Stationary, Printing of Assessment Forms, Assessors Personal Property Valuation Guide, any valuation manuals either in paper or on-line, copy machine copies, staples, notepads, stationary, etc.
- 1b. Postage Expenses --** Stamps for mailing or shipping
- 1c. Telephone Expense --** Assessor's portion of telephone bill (Please highlight assessor's Total Charges for Assessor's office)
- 2. Mileage Expense Only --** Assessor's office mileage for the quarter. The state reimburses costs only for the actual miles driven for assessment purposes, regardless of whether the vehicle is owned by the county, or by an individual. Please write the number of miles and the current mileage rate as allowed by the county. (Example: 1,900 miles @ \$0.56 = \$1,064.00) **Costs such as vehicle purchase, fuel, oil, maintenance, tires, towing, insurance, etc. are not reimbursable. You must provide the number of miles and the rate.**
- 3. Education and Training** (Meals, Registration, Lodging, etc.) --Assessor's and assessor's staff registration fees to attend regional assessor's meetings, annual assessor's conference, Missouri State Assessor's Association School, dues to Missouri State Assessor's Association, meals and hotel rooms to attend education/training meetings, etc.
- 4a. Equipment (Purchases) --**Total for equipment purchases such as calculators, measuring tapes, copiers, map printing machines, chair, desk, camera, etc.
- 4b. (Not computer related) Maintenance --** copy machine repairs.
- 4c. Leases --** copy machine leases, mailing machines, etc. **Leases require prior approval**

All computer related expenses for lines 5a, 5b and 5c require specific prior approval from STC

- 5a. Hardware Purchases/Lease --** Monitor/Screen, keyboard, mouse, tower, power strips, notepad/I-pad/tablet, etc. (for a shared system, this must only be the Assessor's

portion as determined by the Annual Computer Inventory).

- 5b. Software Purchases/Lease** -- original purchase of a software program such as Microsoft office, Apex, Marshall & Swift, etc. (for a shared system, software must be allocated in the same manner as in **5a** above).
- 5c. Hardware and/or Software Maintenance, Program Modifications** -- renewal of user licenses fee with software vendor, fix server issues, charge for back up services, etc. Enter total for Assessor's portion of maintenance/support for system hardware, software and program modifications as determined in **5a** above.
- 6a. Contracts/Appraisals** – Charges from appraisers only, no legal fees.
- 6b. Mapping** – charges for manual mapping for work maps, inking and creation of mylars, Mapping Solutions
- 6c. Other (Aerial Photography, GIS, etc.)** – Aerial Photography and photo enlargement (companies could be Surdex), some of the GIS companies (could be Midland Mapping, Intrinsicorp GIS, Great Rivers, Sidwell Mapping, Schneider) mailing services
- 7. Other Expenses** – Enter any expenses which do not fit descriptions of the previous line items. Examples are: legal fees, advertising, Assessor's bond fee, BOE expenses, uniforms, etc.

CALCULATION SECTION

The Calculation Section determines the amount reimbursable for the current period and the maximum amount available in future periods of the current fiscal year. Complete the calculation section as follows:

Line 1: Enter the current parcel rate and the current certified parcel count.

Line 3: Enter the total costs incurred in the previous periods of the current state's fiscal year.
Example:

State's 1st Fiscal Qtr. which is the County's 2nd Calendar Qtr; Line 3 and Line 4 would be "0".

State's 2nd Fiscal Qtr which is the County's 3rd Calendar Qtr would add the "0" plus the county's Total Costs on the reimbursement they are submitting.

State's 3rd Fiscal Qtr which is the County's 4th Calendar Qtr would add the "0" plus the amount from the County's 3rd Calendar Qtr and the total costs from the reimbursement they are submitting.

State's 4th Fiscal Qtr which is the County's 1st Calendar Qtr for the current year and the 2nd, 3rd and 4th Total Costs would be for the previous year. (April 1, 2014-June 30, 2014; July 1, 2014—September 30, 2014; October 1, 2014—December 31, 2014; January 1, 2015—

March 31, 2015)

Line 4: Enter the total reimbursement received from the State for assessment costs in previous periods of the current state's fiscal year.

Line 9: Enter the proper quarter (state fiscal quarter at time of filing).

Timeframe of Expenditures	Fiscal Quarter	County's Calendar Quarter*	Due Date
January 1 – March 31	Fourth	First	April 30
April 1 - June 30	First	Second	July 30
July 1 – September 30	Second	Third	October 30
October 1 – December 31	Third	Fourth	January 30

*Class 1 County on Fiscal Year

CERTIFICATION SECTION

Step 1. Complete the reimbursement request form by entering the day, month and calendar year.

Step 2. Signatures are obtained from the Assessor, Presiding County Commissioner or the County Executive Officer and the Accounting Officer/County Clerk.

Step 3. The County Clerk completes the certification by signing and affixing the County Seal.

Step 4. Mail to:

STATE OF MISSOURI
ASSESSMENT REIMBURSEMENT PROGRAM
P.O. BOX 389
JEFFERSON CITY, MO 65102

The following quarterly reimbursement forms are provided as a reference.



MISSOURI STATE TAX COMMISSION

CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES

County - Superior		CALENDAR QUARTER - 10/1/2009 to 12/31/2009	
COSTS			
NO. OF EMPLOYEES		SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN	AMOUNT
A.	1	Assessor	\$10,375.00
B.	8	Assessor's Staff	\$33,015.81
C.		Other Salaries (explain on separate page)	
D.	9	Employee Fringe Benefits, (FICA, Legers, S.S., Health, Unemployment, Medicare, etc.)	\$14,875.98
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN			
1a	Office Expenses:	Supplies, Forms, Manuals	\$4,160.57
1b		Postage Expense	\$2,114.57
1c		Telephone Expense	\$308.80
2	Mileage Expense Only	1178 miles @ 41.5¢	\$488.87
3	Education and Training	(Meals, Registration, Lodging, etc.)	\$1,442.37
4a	Equipment:	Purchases	\$294.98
4b	(not computer related)	Maintenance	\$26.78
4c		Leases	
5a	Computer:	Hardware Purchases/Leases	\$348.00
5b		Software Purchases/Leases	\$288.20
5c		Hardware and/or Software Maintenance, Program Modifications	\$3,487.50
6a	Contracts:	Appraisal	
6b		Mapping	
6c		Other (Aerial Photography, GIS, etc.)	\$6,997.92
7	Other Expenses		
Total Costs			\$78,225.35
CALCULATIONS			
1.	Maximum Amount Reimbursable	Parcel Rate \$4.00	Parcel Count 14,160
2.	Minimum Available Per Year	\$3.00 x Parcel Count (20,000 max)	\$42,480.00
3.	Total Costs in Previous Periods	(current fiscal year)	\$130,780.77
4.	Total Reimbursement in Previous Periods	(current fiscal year)	\$56,640.00
5.	Maximum Amount of Reimbursement Available	(line 1 minus line 4)	\$0.00
6.	Minimum Amount of Reimbursement Available	(line 2 minus line 4)	\$0.00
7.	Total Costs This Period		\$78,225.35
8.	Total Costs to Date	(line 3 plus line 7)	\$209,006.12
9.	Greater of:	\$0.75 x quarter 3 x parcel count (20,000 max)	\$31,860.00
		or 50% of line 8	\$104,503.06
10.	Reimbursement Due on Minimum Amount	Lesser of line 6, or (line 9 minus line 4)	\$0.00
11.	Greater of	(2 x line 4) or (\$6.00 x parcel count (20,000 max.))	\$113,280.00
12.	Reimbursement Due at 50%	(line 8 minus line 11) x .50; but not less than \$0.00	\$47,863.06
13.	Total Reimbursement This Period	(line 10 plus line 12)	\$47,863.06
14.	Maximum Reimbursement This Period	(lesser of line 6 or line 13)	\$0.00
15.	Total Reimbursement Claimed This Fiscal Year	(line 4 plus line 14)	\$56,640.00
16.	Max. Available for Future Reimb. This Fiscal Year	(line 1 minus line 15)	\$0.00
CERTIFICATION			
In accordance with Section 137.760 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the			
Calendar quarter 10-1-2009 to 12-31-2009 for Superior County for the purpose of maintaining			
equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri			
Signature of Assessor		Signature of County Presiding Comm / Chief Executive	Signature of Accounting Officer / County Clerk
In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in			
Superior		County, Missouri, this the 10	day of January 20 10
(SEAL)		County of Superior	State of Missouri
		Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.			
Signature of Commissioner, State Tax Commission of Missouri			
RETURN TO STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM			
P.O. BOX 389, JEFFERSON CITY, MO 65102			



MISSOURI STATE TAX COMMISSION

CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES

County - Superior		CALENDAR QUARTER - 1/1/2009 to 3/31/2009	
COSTS			
NO. OF EMPLOYEES	SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN		AMOUNT
A. 1	Assessor		\$10,375.00 A.
B. 6	Assessor's Staff		\$25,467.45 B.
C.	Other Salaries (explain on separate page)		C.
D. 7	Employee Fringe Benefits. (FICA, Lagars, S.S., Health, Unemployment, Medicare, etc.)		\$15,484.18 D.
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN			
1a	Office Expenses: Supplies, Forms, Manuals		\$1,257.78 1a
1b	Postage Expense		\$671.46 1b
1c	Telephone Expense		\$155.95 1c
2	Mileage Expense Only 544 miles @ 41.5¢		\$226.76 2
3	Education and Training (Meals, Registration, Lodging, etc.)		\$275.01 3
4a	Equipment: Purchases		\$764.92 4a
4b	(not computer related) Maintenance		
4c	Leases		
5a	Computer: Hardware Purchases/Leases		\$2,699.00 5a
5b	Software Purchases/Leases		
5c	Hardware and/or Software Maintenance, Program Modifications		
6a	Contracts: Appraisal		
6b	Mapping		
6c	Other (Aerial Photography, GIS, etc.)		\$3,813.84 6c
7	Other Expenses		
Total Costs			\$61,190.35 7
CALCULATIONS			
1.	Maximum Amount Reimbursable Parcel Rate \$5.99	Parcel Count 14,160	\$84,818.40 1
2.	Minimum Available Per Year \$3.00 x Parcel Count (20,000 max)		\$42,480.00 2
3.	Total Costs in Previous Periods (current fiscal year)	\$177,789.66	
4.	Total Reimbursement in Previous Periods (current fiscal year)		\$84,818.40 4
5.	Maximum Amount of Reimbursement Available (line 1 minus line 4)		\$0.00 5
6.	Minimum Amount of Reimbursement Available (line 2 minus line 4)		\$0.00 6
7.	Total Costs This Period	\$61,190.35	
8.	Total Costs to Date (line 3 plus line 7)	\$238,980.01	
9.	Greater of: \$0.75 x quarter 4 x parcel count (20,000 max) or 50% of line 8	\$42,480.00	
10.	Reimbursement Due on Minimum Amount Lesser of line 6, or (line 9 minus line 4)	\$119,490.01	\$119,490.01 9b
11.	Greater of (2 x line 4) or (\$6.00 x parcel count (20,000 max.))		\$0.00 10
12.	Reimbursement Due at 50% (line 8 minus line 11) x .50; but not less than \$0.00		\$169,636.80 11
13.	Total Reimbursement This Period (line 10 plus line 12)		\$34,671.61 12
14.	Maximum Reimbursement This Period (lesser of line 5 or line 13)		\$34,671.61 13
15.	Total Reimbursement Claimed This Fiscal Year (line 4 plus line 14)		\$0.00 14
16.	Max. Available for Future Reimb. This Fiscal Year (line 1 minus line 15)		\$84,818.40 15
			\$0.00 16
CERTIFICATION			
In accordance with Section 137.750 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the calendar quarter 1-1-2009 to 3-31-2009 for Superior County for the purpose of maintaining equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri			
Signature of Assessor		Signature of County Presiding Comm / Chief Executive	
		Signature of Accounting Officer / County Clerk	
In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in Superior County, Missouri, this the 10 day of April 20 09			
(SEAL)		County of Superior State of Missouri	
		Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.			
Signature of Commissioner, State Tax Commission of Missouri			
RETURN TO STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM P.O. BOX 389, JEFFERSON CITY, MO 65102			



MISSOURI STATE TAX COMMISSION

CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES

County - Superior		CALENDAR QUARTER - 4/1/2009 to 6/30/2009	
COSTS			
NO. OF EMPLOYEES		SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN	
A.	1	Assessor	AMOUNT
B.	6	Assessor's Staff	\$10,375.00
C.		Other Salaries (explain on separate page)	\$28,847.76
D.	7	Employee Fringe Benefits, (FICA, Lagors, S.S., Health, Unemployment, Medicare, etc.)	\$14,359.72
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN			
1a	Office Expenses:	Supplies, Forms, Manuals	\$612.98
1b		Postage Expense	\$993.89
1c		Telephone Expense	\$310.77
2	Mileage Expense Only	911 Miles @ 41.5¢	\$378.07
3	Education and Training	(Meals, Registration, Lodging, etc.)	\$132.58
4a	Equipment:	Purchases	\$1,840.00
4b	(not computer related)	Maintenance	\$562.53
4c		Leases	
5a	Computer:	Hardware Purchases/Leases	
5b		Software Purchases/Leases	\$6,875.00
5c		Hardware and/or Software Maintenance, Program Modifications	\$777.60
6a	Contracts:	Appraisal	
6b		Mapping	
6c		Other (Aerial Photography, GIS, etc.)	\$149.00
7	Other Expenses		\$33.00
Total Costs			\$86,247.90
CALCULATIONS			
1.	Maximum Amount Reimbursable	Parcel Rate \$5.99	Parcel Count 14,160
2.	Minimum Available Per Year	\$3.00 x Parcel Count (20,000 max)	\$84,818.40
3.	Total Costs In Previous Periods	(current fiscal year)	\$0.00
4.	Total Reimbursement In Previous Periods	(current fiscal year)	\$0.00
5.	Maximum Amount of Reimbursement Available	(line 1 minus line 4)	\$84,818.40
6.	Minimum Amount of Reimbursement Available	(line 2 minus line 4)	\$42,480.00
7.	Total Costs This Period		\$86,247.90
8.	Total Costs to Date	(line 3 plus line 7)	\$86,247.90
9.	Greater of:	\$0.75 x quarter 1 x parcel count (20,000 max)	\$10,620.00
		or 50% of line 8	\$33,123.95
10.	Reimbursement Due on Minimum Amount	Lesser of line 6, or (line 9 minus line 4)	\$33,123.95
11.	Greater of	(2 x line 4) or (\$6.00 x parcel count (20,000 max.))	\$84,960.00
12.	Reimbursement Due at 50%	(line 8 minus line 11) x .50; but not less than \$0.00	\$0.00
13.	Total Reimbursement This Period	(line 10 plus line 12)	\$33,123.95
14.	Maximum Reimbursement This Period	(lesser of line 5 or line 13)	\$33,123.95
15.	Total Reimbursement Claimed This Fiscal Year	(line 4 plus line 14)	\$33,123.95
16.	Max. Available for Future Reimb. This Fiscal Year	(line 1 minus line 15)	\$51,694.45
CERTIFICATION			
In accordance with Section 137.760 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the			
Calendar quarter 4-1-2009 to 6-30-2009 for Superior County for the purpose of maintaining			
equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri			
Signature of Assessor		Signature of County Presiding Comm / Chief Executive	
		Signature of Accounting Officer / County Clerk	
In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in			
Superior		County, Missouri, this the 10 day of July 20 09	
(SEAL)		County of Superior State of Missouri	
		Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.			
Signature of Commissioner, State Tax Commission of Missouri			
RETURN TO STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM			
P.O. BOX 389, JEFFERSON CITY, MO 65102			



MISSOURI STATE TAX COMMISSION

CERTIFIED COPY OF ASSESSING SALARIES, COSTS AND EXPENSES

County - Superior		CALENDAR QUARTER - 7/1/2009 to 9/30/2009	
COSTS			
NO. OF EMPLOYEES		SALARIES OF EMPLOYEES APPROVED IN ASSESSMENT MAINTENANCE PLAN	
A.	1	Assessor	AMOUNT
B.	8	Assessor's Staff	\$10,375.00
C.		Other Salaries (explain on separate page)	\$29,900.85
D.	9	Employee Fringe Benefits, (FICA, Legers, S.S., Health, Unemployment, Medicare, etc.)	\$13,958.12
OTHER COSTS AND EXPENSES APPROVED IN ASSESSMENT MAINTENANCE PLAN			
1a	Office Expenses:	Supplies, Forms, Manuals	\$1,239.43
1b		Postage Expense	\$95.52
1c		Telephone Expense	\$241.50
2	Mileage Expense Only	1031 Miles @ 41.5¢	\$427.87
3	Education and Training (Meals, Registration, Lodging, etc.)		\$1,399.74
4a	Equipment:	Purchases	
4b	(not computer related)	Maintenance	\$20.88
4c		Leases	
5a	Computer:	Hardware Purchases/Leases	
5b		Software Purchases/Leases	\$3,375.00
5c		Hardware and/or Software Maintenance, Program Modifications	
6a	Contracts:	Appraisal	
6b		Mapping	
6c		Other (Aerial Photography, GIS, etc.)	\$3,498.96
7	Other Expenses		
Total Costs			\$64,532.87
CALCULATIONS			
1.	Maximum Amount Reimbursable	Parcel Rate \$4.00	Parcel Count 14,160
2.	Minimum Available Per Year	\$3.00 x Parcel Count (20,000 max)	\$56,640.00
3.	Total Costs in Previous Periods	(current fiscal year)	\$42,480.00
4.	Total Reimbursement in Previous Periods	(current fiscal year)	\$66,247.90
5.	Maximum Amount of Reimbursement Available	(line 1 minus line 4)	\$33,123.95
6.	Minimum Amount of Reimbursement Available	(line 2 minus line 4)	\$23,516.05
7.	Total Costs This Period		\$9,366.05
8.	Total Costs to Date	(line 3 plus line 7)	\$64,532.87
9.	Greater of:	\$0.75 x quarter 2 x parcel count (20,000 max)	\$21,240.00
		or 50% of line 8	\$65,390.39
10.	Reimbursement Due on Minimum Amount	Lesser of line 8, or (line 9 minus line 4)	\$9,366.05
11.	Greater of	(2 x line 4) or (\$6.00 x parcel count (20,000 max.))	\$84,960.00
12.	Reimbursement Due at 50%	(line 8 minus line 11) x .50; but not less than \$0.00	\$22,910.39
13.	Total Reimbursement This Period	(line 10 plus line 12)	\$32,266.44
14.	Maximum Reimbursement This Period	(lesser of line 5 or line 13)	\$23,516.05
15.	Total Reimbursement Claimed This Fiscal Year	(line 4 plus line 14)	\$56,640.00
16.	Max. Available for Future Reimb. This Fiscal Year	(line 1 minus line 15)	\$0.00
CERTIFICATION			
In accordance with Section 137.760 RSMo, we certify that the salaries, costs, and expenses listed herein were incurred during the			
Calendar quarter 7-1-2009 to 9-30-2009 for Superior County for the purpose of maintaining			
equalized assessed valuations under the assessment and equalization maintenance plan approved by the State Tax Commission of Missouri			
Signature of Assessor		Signature of County Presiding Comm / Chief Executive	
		Signature of Accounting Officer / County Clerk	
In testimony whereof, I have hereunto set my hand and affixed the Seal of County at office in			
Superior		County, Missouri, this the 10 day of October 20 09	
(SEAL)		County of Superior State of Missouri	
		Signature of Clerk of the County Commission	
I hereby certify that the above expenditures have been compared to the budget included in the assessment and equalization maintenance plan and that the expenditures claimed are in general and reasonable compliance with said approval plan.			
Signature of Commissioner, State Tax Commission of Missouri			
RETURN TO STATE OF MISSOURI, ASSESSMENT REIMBURSEMENT PROGRAM			
P.O. BOX 389, JEFFERSON CITY, MO 65102			